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DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE.

CURRENCY.

PART I.—COINAGE.

1. The new silver and copper coinage provided by Act XIII* of 1862 having come into circulation from 1st November 1862, the distinctive appellation of "Company's" rupee in the transactions of the Indian Empire is no longer correct. In all future public correspondence and accounts the word "Rupee" should only be employed to designate the Government coin of that denomination, (G. I., F. D., No. 23 G., dated 28th October 1862; *vide* G. N. dated 10th November 1862.)

* Repealed by Act XXIII of 1870.

2. The Commissioner of Paper Currency should furnish the Directors of the Bank of Bombay with a weekly memorandum showing the coin and bullion in the currency reserve. (G. R. No. 301, dated 22nd March 1866.)

3. In exercise of the power conferred by Section 16 of the Indian Coinage Act, 1870, the Governor in Council is pleased to authorize the undermentioned officers in addition to those previously notified† to cut or break silver coin under that section:—

(1) The Collector of Customs, Karáchi,

(2) Every Mámlatdár, Mukhtyárkar or Mahálkari in charge of a sub-treasury.

(G. N. No. 1942, dated 1st June 1891.)

(3) The Customs Manager at Castle Rock.

(G. R. No. 81, dated 9th January 1895.)

(4) The Chief Account Officer of Customs, Salt and Opium, Bombay.

(G. R. No. 2893, dated 5th July 1897.)

4. The subordinate Customs officers at Keti, Sunda, Wago and Surgunda in Sind are empowered to detain and send to the Huzúr Treasury officers any coin tendered to them which they may have reason for believing to fall within the category of coins to be destroyed. (G. Rs. Nos. 1022, dated 17th April 1872, and 1942, dated 1st June 1891.)

5. The Currency Department assists in maintaining the quality of the copper coin in circulation by issuing good coin in exchange for silver. The exchange of picked for worn coin in small quantities should also be undertaken by that Department. (G. I., F. D., No. 3733, dated 12th December 1873; *vide* G. R. No. 74, dated 9th January 1874.)

6. In order to eliminate from the category of 'Money in the Government Treasuries and at credit of the Government in the Presidency Banks and their Branches,' everything which is not actually available for immediate use as legal tender in pay-

† *Vide* Article 576 of the Civil Account Code.

ment or on account, the Governor General in Council is pleased to pass the following orders.

2. All legal-tender copper coin, and all silver coin which is legal tender only for fractions of a rupee, shall be received in the first instance—

if coined at the Calcutta Mint—by the Comptroller General, and

if coined at the Bombay Mint—by the Accountant General, Bombay,

and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay respectively, where depôts of these coins shall be formed and supplied by the Mints from time to time upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other offices of Issue of Paper Currency, and at such other treasuries as the Comptroller General may direct.

3. Legal-tender copper coin, and silver coin which is legal tender for only fractions of a rupee, which may accumulate in any treasury or at any Presidency Bank or Branch of a Presidency Bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money, or included in any return of money in the public treasuries or at credit of the Government.

5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to treasuries from the nearest depôt or sub-depôts; but indents should not be made for such coin in excess of what is necessary to meet current local demands.

6. As soon as legal-tender copper coin or small silver coin is issued from a depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the treasuries or banks under paragraph 3.

(G. I., F. D., No. 884, dated 14th June 1878; *vide* G. N. No. 2359, dated 5th July 1878.)

7. The Political Resident, Aden, is allowed the discretionary power of purchasing for the use of his treasury dollars at the prevailing market rate. (G. R. No. 3395, dated 21st September 1878.)

8. Soldered coins found in remittances should be received at their nominal value at the Mint, which should bear the expense of their re-coinage. If soldered coin is so very common in the Bombay Presidency as to require to be specially dealt with, may be accepted at its full value, like shroff-

marked coin, until the number in circulation is materially reduced. (G. I., F. & C., Nos. 731, dated 26th May 1879, and 3910, dated 25th October 1881; *vide* G. Rs. Nos. 1953, dated 7th June 1879, and 4202, dated 10th November 1881.)

9. Although a soldered coin, being defaced, has no legal-tender force, yet a Government officer may not cut or break a coin which does not belong to any of the classes described in Section 16 of the Indian Coinage Act, merely because it is soldered. (G. I., F. & C., No. 2614, dated 8th September 1879; *vide* G. N. No. 3275, dated 24th idem.)

10. If in any case it appears that Talátis or Mámlatdárs make a practice of receiving light coins, their cases should be reported to the Commissioners of Divisions, who will punish them departmentally. (G. R. No. 2626, dated 1st August 1879.)

11. The sum of Syassai rupees 208-9-0 payable annually by the State of Lunáwára into the Taluka Treasury of Godhra should be credited in the accounts of the Collector of the Panch Maháls at the assay value, the money being remitted by the first available opportunity to the Mint for re-coinage in the same manner as other collections made in that coin in the Panch Maháls. (G. R. No. 4018, dated 17th November 1879.)

12. Insurance should not be paid on copper coin conveyed over the Sind, Punjáb and Delhi Railway, as copper coin does not come under the denomination of specie in the rules of that railway company. Gold and silver coin must be insured and the charges necessary on that account may be passed on the order of the Commissioner in Sind. (G. R. No. 2415, dated 8th July 1880.)

13. Effective measures should be taken to check the sweating of coins, *i.e.*, the removing of silver from the coins by chemicals. (G. R. No. 1635, dated 11th May 1881.)

14. Government in passing orders on the report on the audit of the accounts of the Chief Presidency Magistrate, Bombay, for the half year ending 30th June 1888 approved of the suggestion made by the Accountant General that the officer who receives uncurrent or counterfeit coin should be held responsible and be required to make good the amount, receiving the bad coin that he may recover at what they are worth. (G. R. No. 3053, dated 9th October 1888.)

15. Copper coin of Holkar's mintage should not be received in any treasury and by any official in the Bombay Presidency in payment of Government revenue or re-issued if already received. Municipalities should also be cautioned against receiving the coin, which as it is not legal tender cannot be paid away in satisfaction of demands against the Government. (G. I., F. & C., No. 454, dated 24th

January 1889; *vide* G. R. No. 658, dated 15th February 1889.)

16. There is not sufficient ground at present for the adoption of measures prohibiting the importation of native copper coins into British territory. Officers of the Political Department will doubtless be in a position to obtain from the Darbárs sufficient information as to coining operations in Hyderabad, Gwálior, Baroda, Indore, Navánagar and Rutlám, especially as to whether the coin is issued at a discount at any time. They should report to the Government of India if there should appear to be any tendency to export the coin to British territory.

The authorities in the British districts adjoining the States named above should continue to give attention to the importation and circulation in their districts of copper minted in those States, and they should report to Government all indications of renewed importation. Further in all districts where any native copper coin is believed to be in circulation, the public should be warned that such coin is not recognised by Government, and will not be taken at post offices, railway stations, treasuries, or by local bodies. (G. I., F. & C., No. 2554, dated 17th June 1892; *vide* G. R. No. 3376, dated 22nd August 1892.)

17. The Commissioners of Divisions should submit to Government, by 31st May, reports for each official year for the districts, within their respective charges, adjoining the Native States mentioned in paragraph 1 of the foregoing order, on the matter referred to in paragraph 7 thereof. The Political Department should furnish to the Financial Department from time to time any information it may obtain on the subject-matter of the Resolution of the Government of India No. 2554, dated 17th June 1892, together with the opinion it may express thereon. (G. R. No. 3376, dated 22nd August 1892.)

18. It is hereby notified for the information of all officers of Government and of the public that the silver and copper coins struck for Portuguese India in accordance with the provisions of the Convention set forth in the schedule appended to the Portuguese Convention Act, XVII of 1881, are not legal tender in British India, the said Convention having ceased and determined on the 4th February 1892. (G. I., F. & C., Notn. No. A-2923, dated 8th July 1893; *vide* G. N. No. 2522, dated 19th idem.)

19. When the Convention under which Portuguese Indian coins were struck came to an end in February 1892, it was not considered necessary to take any steps to stop their receipt in the treasuries and by the public. Circumstances have, however, now changed with the closing of the mints to the coinage of silver for the public, and it is desirable that the circulation of these coins in British India

should cease. Officers in charge of treasuries should receive no more such coins in payment of Government dues. Intimation should be conveyed to Railway, Post Office, Telegraph, Municipal and District Board officials that they should see that such coins are not in future received. (G. I., F. & C., No. A.-2924, dated 8th July 1893; *vide* G. R. No. 2523, dated 19th idem.)

20. The Treasury officers at Songad and Rájkot should accept counterfeit and fraudulently reduced coins tendered by the Bhávnagar-Gondal-Junágad-Porbándar and Morvi Railways on the understanding that they (*i. e.*, the Treasury officers) are merely to receive the coins and send them on to the Mint on behalf of the Native States for disposal and for obtaining their intrinsic value. The coins so received are not to be included in the treasury transactions. Credit should be given to the Railways concerned for the value of the coin when realised. (G. Rs. Nos. 1733, dated 17th May 1894, and No. 4021, dated 6th December 1894.)

21. Local Governments and Administrations should submit special reports to the Government of India on any cases of counterfeiting coin discovered within their respective provinces which present special features owing to the scale on which illicit manufacture has been conducted or to the excellence of the workmanship or the fineness of the material used. The reports should particularly notice the occurrence of any counterfeit coins which appear to have been struck between dies instead of being cast in moulds, and of such as are proved by the assay of specimens to contain a high proportion of silver. The report to the Government of India must not be delayed merely because the judicial proceedings are incomplete. (G. I., F. & C. Dept., No. 681-A, dated 11th February 1899; *vide* G. R. No. 1717, dated 6th April 1899.)

22. District Magistrates and Political Agents in the Mofussil and the Commissioner of Police, Bombay, in the Presidency Town should submit to the Financial Department special reports of the nature contemplated by the Government of India immediately on the discovery of cases of counterfeiting coins. (G. R. No. 1717, dated 6th April 1899.)

23. As regards defaced coins it is ruled that in dealing with doubtful cases of defacement the weight test* should be made the main one, the defacement being regarded with a leniency similar to the leniency allowed for loss of weight. (G. R. No. 2814, dated 15th June 1899.)

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* *Vide* Article 583 of the Civil Account Code.

PART II.—MINT.

1. The dross of the Melting Department of the Bombay Mint should be disposed of by public auction every half-year. (G. R. No. 175, dated 17th February 1863.)

2. Workmen on the fixed and temporary establishments in the Bombay Mint who meet with unavoidable accidents in the discharge of their duty and receive a medical certificate that they are under treatment and unable to attend at the Mint should be allowed full pay, provided their absence does not exceed six months. In the case of the fixed establishment if more than six weeks' absence is necessary, the Mint Master should make a separate report to Government, but in the case of the temporary men the indulgence is only to continue for six weeks under any circumstances. (G. I., F. D., Nos. 763, dated 10th June 1865, and 1645, dated 28th July 1865, and G. I., H. D., No. 1667, dated 3rd October 1898; *vide* G. Rs. Nos. 543, dated 21st June 1865, 717, dated 12th August 1865, and 3555, dated 30th October 1894.)

3. All calculations in connection with the receipt and conversion of bullion should be made decimally, instead of in carats and carat grains for gold and in penny-weights and half-penny-weights for silver. (G. I., F. D., No. 2253, dated 7th September 1865; *vide* G. R. No. 837, dated 21st idem.)

4. With a view to obtaining data for ascertaining the wear of the currency, the year in which the coin is struck may be represented on each silver coin struck at the Indian Mints by a small cypher. The cypher impression should be so small as not to be perceptible to ordinary observation. (G. I., F. D., No. 1737, dated 22nd March 1871; *vide* G. M. No. 470, dated 30th idem.)*

5. The former practice of the Mint to take the remedy on $\frac{1}{8}$th-rupee and copper coins differently from that on the higher silver and gold coins may be followed in coinage under Act XXIII of 1870. Thus whereas each rupee is separately weighed before being struck so as to ensure that no one is beyond the remedy in weight, in the other case a considerable number may be weighed against a standard weight and passed when a gross error does not exceed the amount allowed as remedy. (G. I., F. D., No. 2991, dated 24th August 1871; *vide* G. R. No. 1417, dated 6th September 1871.)

6. The capital necessary for working the Mint must be supplied by the Treasury and not by the Currency Department. Any dealings of the Currency Department with the Mint must be conducted in accordance with the provisions of the Indian Coinage Act, 1870, exactly as if the Cur-

* A private mark to distinguish the year of coinage has been used in the Bombay Mint since 1864. (*Vide* letter from the Mint Master, Bombay, No. 1, dated 3rd April 1871.)

rency Department were altogether independent of the Government; and the Assay Master must issue certificates to the Currency Department for any bullion received from it, upon the conditions, as to currency and otherwise, upon which such certificates are issued to private persons who tender bullion at the Mint. (G. I., F. D., No. 3451, dated 21st September 1875; *vide* G. R. No. 3220, dated 7th October 1875.)

7. Except in the case of indents for any medal the supply of which has been already sanctioned, and the die of which exists in the Mint, indents by public officers for medals to be manufactured at Her Majesty's Mints at Calcutta or Bombay should be forwarded through the Local Government under which the officer forwarding the indent is employed. Any indent for a medal of which the supply has not been sanctioned by the Local Government, and of which the die does not exist in the Mint, not forwarded through the Local Government, will be returned uncomplied with. (G. I., F. & C., No. 3099, dated 23rd September 1878; *vide* G. R. No. 3617, dated 8th October 1878.)

8. No Department or Local Government shall, as matter of right, call on the Mint Master, Calcutta, to do work not falling within the scope of the ordinary work of a Mint. The Mint Master should, however, undertake work for a Department or Local Government when he finds that he can safely and economically do so with reference to the amount of coinage going on at the time. These orders apply also to the Bombay Mint. (G. I., F. & C., No. 1128, dated 26th February 1884; *vide* G. R. No. 909, dated 7th March 1884.)

9. The Bombay Mint may be closed on all the days gazetted by the Local Government as holidays, provided that it is never closed for more than seven consecutive days at a time, but, subject to this condition, it might be closed on all the days gazetted by the Local Government, provided that—

(1) before it is closed on any of the special holidays not notified under the Negotiable Instruments Act, arrangements are made for assaying all bullion already received;

(2) there is no urgent necessity for coinage; and

(3) no previous notice is given to the Mint Master by any Banks or merchants that they urgently require their bullion to be received and assayed during those days. If such notice is given, the Mint should not be closed unless the necessary arrangements can be made for receiving and assaying the bullion.

(G. I., F. & C., No. 3915, dated 30th July 1889; *vide* G. R. No. 3116, dated 16th August 1889.)

10. The Governor General in Council approves generally of the principle, so far as British India

is concerned, that the armed Police should be employed on the guard duties now done by soldiers in the Bombay Presidency, but exceptions must be made in the cases mentioned below.

The guards at the Bank of Bombay, the Mint and the Paper Currency Office should continue to be military guards.

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(G. I., H. D., No. 317, dated 30th May 1892; *vide* G. R. No. 2844, dated 11th July 1892.)

11. The Assay Master is an officer with independent duties, which are to value bullion and test the work of the Mint for the Mint Master's information, making direct to Government whatever reports Government may demand. The Assay Master is responsible, regarding the coinage, only for the correctness and completeness of his assays, and of his reports to the Mint Master, and for any advice that he may give him. The Mint Master cannot interfere with the method of assay adopted, though he is, of course, responsible for informing Government if any practice to which he objects comes to his notice. (G. I., F. D., No. 1696, dated 27th March 1871; *vide* G. R. No. 477, dated 3rd April 1871.)

12. The fees for assaying gold and silver tendered by private individuals and mercantile firms should be credited to general revenues. (G. I., F. D., No. 1770, dated 19th March 1873; *vide* G. R. No. 1244, dated 27th idem.)

13. All correspondence solely relating to the Assay Department should be sent direct to the head of that Department and not through the Mint Master, Bombay. (G. R. No. 652, dated 16th February 1883.)

PART III.—PAPER CURRENCY.

1. The Commissioner of the Department of Issue should give immediate intimation to all officers in charge of Government treasuries of the stoppage of currency notes. Treasuries on the lines of Railway should receive intimation by telegraph. (G. Rs. Nos. 173, dated 16th February 1863, and 223, dated 2nd March 1863.)

2. The Governor General in Council, under the provisions of the 5th Section of Act XIX of 1861, is pleased to constitute the Province of Sind a Circle of Issue of Government Paper Currency in the Bombay Presidency, and to appoint Karáchi to be the place of issue of notes for the said circle.

The notes of the Sind Circle will be a legal tender, on and after the 1st June 1865, for all payments within the circle, except at the Office of Issue, and will be received in payment of revenue and of all other claims of the Government within the circle.

The Deputy Commissioner of Issue will issue notes—

1st.—In exchange for the amount thereof in current silver coin of the Government of India, or,

2nd.—In exchange for other notes of the Government of India issued within the same circle.

Notes issued at Karáchi will be payable on demand in current silver coin of the Government of India at the Office of the Deputy Commissioner of Issue at Karáchi, and at the Office of the Commissioner of the Department of Issue at Bombay.

The Collector of Karáchi for the time being to be Deputy Commissioner of Paper Currency of the Sind Circle.

(G. I., F. D., Notn. No. 2268, dated 21st April 1865; *vide* G. R. No. 419, dated 8th May 1865.)

3. Mutilated notes become so by ordinary wear and tear, but of the genuineness of which there is otherwise no doubt, should be received without hesitation when tendered for payment to Government officers. If the cash balances of such officers are paid into Her Majesty's Treasury at the Bank of Bombay, such notes should be also paid in, as this would obviate the necessity of individual officers being at the trouble and inconvenience of sending them to the Currency Office for cash, that being done eventually by the Bank.

The only precaution which appears necessary to be observed in receiving such notes is to be assured that their identity is complete, *i. e.*, that the serial and general numbers and value on both sides of the note correspond. The water marks should also be looked to, but if faint from long use this should not be a reason in itself for refusing the notes. Patched notes, however, and notes joined in several places, but not those only divided in the centre from *top to bottom* with the two pieces pasted together, should

be viewed with suspicion, and the parties tendering them referred to the Currency Office. (G. M. No. 478, dated 29th April 1867.)*

4. All Treasury and other officers who receive moneys on account of Government should introduce in their offices a register in which the numbers of all currency notes received and issued should be entered.

In the Office of the Superintendent of Stamps only notes of Rs. 50 and upwards need be registered. (G. R., J. D., No. 661, dated 27th February 1869, Acct. Genl.'s Notn. No. 50, dated 9th March 1869, and G. R. No. 1138, dated 3rd August 1870.)†

5. The Financial order‡ of 20th January 1870, No. 521, which empowered the Currency Circle Offices to cash other circle notes irrespective of the Presidency to which they belong, was not intended to apply to the Banks in charge of Government Treasury business at the stations of offices of issue, and the Government of India do not wish to impose upon the Bank of Bombay any obligation in regard to cashing Calcutta notes for travellers. Any accommodation of the kind which it may be thought proper to give to travellers can best be given through the Currency Office at Bombay. (G. I., F. D., No. 3745, dated 28th September 1870; *vide* G. R. No. 1603, dated 10th October 1870.)

6. Although the provision of facilities for the remittance of money from place to place is not one of the main objects of the currency system, it is not desirable to take any measures which would tend to encourage the belief that the use of notes is considered to be illegitimate, or to make enquiries from people who apply for notes as to the purposes for which they require them. (G. I., F. D., No. 5750, dated 23rd September 1874; *vide* G. R., R. D., No. 5413, dated 12th October 1874.)

7. It is the desire of Government that the treasuries be kept well supplied with notes, so as to meet the demands of the public as fully as possible. Collectors should watch the course of transactions in their treasuries with regard to currency notes and not leave such matters entirely to the discretion of their Huzúr Deputies. (G. R. No. 3181, dated 24th October 1874.)

8. Currency notes are to be cashed and issued as freely as possible to the extent of not embarrass-

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* *Vide* Article 621, Civil Account Code.

† *Vide* Article 617 of the Civil Account Code.

‡ The Governor General in Council directs that it be notified for general information that as an experimental measure, the several Currency Circle Offices have been empowered, subject to rules to be prescribed by the Head Commissioner of Paper Currency, to cash other circle notes irrespective of Presidency up to the amount of their own notes cashed by other offices, and that all such offices have been empowered to issue all such notes as they now hold to the public as desired. (G. I., F. D., Notn. No. 521, dated 20th January 1870.)

ing the treasury, but in working this as in working most rules some discretion must be expected on the part of the Treasury officers. (G. R. No. 710, dated 25th February 1875.)

9. Having regard to the fact that the hill station of Mahábaleshvar is the head-quarters of Government and of the Army for a portion of the year, the ordinary rules relating to sub-treasuries would, if strictly applied, cause much inconvenience to the public. The Accountant General should accordingly make arrangements for the encashment of notes at the Mahábaleshvar sub-treasury by non-official residents of or visitors to Mahábaleshvar. (G. R. No. 2145, dated 12th June 1893.)

10. For the monthly audit of the accounts of the Paper Currency Department, the Accountant General should depute an officer of his own establishment, under written orders, to audit them and report on them in writing; but for the half-yearly verification of the balance, the Local Government should nominate an officer on each occasion. (G. I., F. & C., No. 2774, dated 22nd December 1877; *vide* G. R. No. 99, dated 11th January 1878.)*

11. All specimens of forged notes should be forwarded direct to the Head Commissioner of the Department of Issue of Paper Currency, Calcutta, who will submit them to the Government of India, with his half-yearly report on forged notes. (G. I., F. & C., No. 2963, dated 27th September 1879; *vide* G. R. No. 3435, dated 8th October 1879.)

12. All routine reports to the Government of India in connection with the forgery of currency notes should be discontinued. It is left to the Head Commissioner's discretion to make a report on any special case which he considers should be brought to the notice of Government. Reports to Local Governments should also be discontinued, except in cases in which authority for special Police measures is desired. The Head Commissioner is allowed to order forged notes to be destroyed after the expiry of two years in the presence of a gazetted officer of the Currency Department, unless it should be thought desirable in any case to preserve them as specimens.

The destruction of forged notes should be carried out only after inspection by the Head Commissioner, and on his order, the notes to be preserved as specimens being indicated by him. Reports on these matters may be sent by the Local Governments and Administrations to the Accountant General or Comptroller for transmission to the Comptroller General and Head Commissioner. (G. I., F. & C., No. 1925, dated 21st April 1890; *vide* G. R. No. 1641, dated 13th May 1890, and corrigendum No. 4977, dated 16th December 1893.)

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* *Vide* also Articles 1597 and 1598 of the Civil Account Code.

13. Large sums of half-notes ought on no account to be kept in the current treasury under single lock until the second halves are received. (G. I., F. & C., No. 1198, dated 15th March 1880; *vide* G. R. No. 1125, dated 1st April 1880.)

14. It is expedient that the verification of the balances in the Currency Office should be entrusted to an officer not employed in any branch of the Accountant-General's Office. (G. R. No. 2075, dated 3rd July 1888.)

15. The officers named in the margin should arrange to depute a gazetted officer subordinate to them for the half-yearly work of verification of the balances of the Currency Office by turns, and in the order mentioned. Any officer who is unavoidably prevented from performing the duty when his turn comes should take his turn on the next occasion. (G. R. No. 3076, dated 4th September 1891; and G. I., F. & C., No. 4517, dated 31st October 1891; *vide* G. R. No. 4119, dated 26th November 1891.)

The Collector of Income Tax, Bombay.
The Collector of Land Revenue, Customs and Opium, Bombay.
The Collector of Salt Revenue.
The Commissioner of Customs, Salt, Opium and Abkári.
The Superintendent of Stamps.
The Accountant General.
The Director of Public Instruction.
The Examiner of Public Works Accounts.

16. Copies of the reports of the half-yearly verification of the balances of the Paper Currency Office, Bombay, need not be furnished to Government. (G. R. No. 3964, dated 17th November 1893.)

17. The departmental rule under which intimation of payment is promptly given to claimants of lost notes indicates the desire of Government to give assistance to claimants, but there is no obligation on Government to do this, and no claim arising out of the failure of officials to comply with the rule can be entertained. (G. I., F. & C., No. 1152, dated 20th March 1891; *vide* G. R. No. 1246, dated 4th April 1891.)

18. An officer of Government is not entitled, as a matter of right, to draw his pay in any form of currency which he may find most convenient. It is sometimes inconvenient, when the Presidency balances are low, to remit notes to a district having a very large balance of coin. (G. R. No. 948, dated 10th March 1893.)*

* *Vide* Article 611, Civil Account Code.